No. 596. IRVINE *v.* SPAETH, COMMISSIONER OF TAXATION. Appeal from the Supreme Court of Minnesota. October 13, 1941. *Per Curiam:* The appeal is dismissed for want of jurisdiction. § 237 (a), Judicial Code, as amended, 28 U. S. C. § 344 (a). Treating the papers whereon the appeal was allowed as a petition for writ of certiorari as required by § 237 (c) of the Judicial Code as amended, 28 U. S. C. § 344 (c), certiorari is denied. *Mr. Leland W. Scott* for appellant. *Mr. J. A. A. Burnquist,* Attorney General of Minnesota, for appellee. Reported below: 210 Minn. 489, 299 N. W. 204.